IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

MONDAY, THE 1ST JANUARY 2007 / 11TH POUSHA 1928

WP(C).No. 30720 of 2006(F)

PETITIONER:

MUTHOOT HOTELS (P) LTD.,
MUTHOOT CENTER, PUNNAN ROAD, TRIVANDRUM-695034,
REPRSENTED BY ITS SENIOR MANAGER (ADMN.),
SHRI SABU ZACHARIAS.

BY ADV. SRI.K.P.DANDAPANI

RESPONDENTS:
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1. **THE INTELLIGENCE OFFICER (INVESTIGATION BRANCH), DEPT. OF COMMERCIAL TAXES, PUBLIC OFFICE (NEW BLOCK), VIKAS BHAWAN P.O., TRIVANDRUM-695010.**

2. **SALES TAX OFFICER, FIRST CIRCLE, PERURKADA, TRIVANDRUM.**

3. **STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY, GOVERNMENT SECRETARIAT, TRIVANDRUM.**

4. **UNION OF INDIA, REPRESENTED BY THE SECRETARY, DEPARTMENT OF COMMERCIAL TAXES, NEW DELHI-100001.**

BY GOVERNMENT PLEADER SRI.SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01 / 01 /2007 , THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C) NO. 30720 OF 2006

Dated this the 1st day of January, 2007

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiamma v. State of Kerala & Another** (O.P.No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp